

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Fort Wayne Community Schools (0235)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11025 Non Special Ed Preschool		\$0	\$1,048,204	n/a	305%
	11050 Full Day Kindergarten		\$0	\$2,095,305	n/a	113%
	11100 Elementary	\$35,944,318	\$46,107,845	\$45,366,406	26%	-2%
	11200 Middle/Junior High	\$15,357,382	\$17,858,749	\$17,722,474	15%	-1%
	11300 High School	\$17,221,924	\$20,503,636	\$21,535,183	25%	5%
	11350 Honors Diploma Award		\$0	\$94,195	n/a	-39%
	11355 Academic Honors - High Ability Student Program		\$0	\$210,216	n/a	n/a
	11430 Distributive Education	\$199,177	\$128,054	\$131,672	-34%	3%
	11470 Business Education	\$321,141	\$208,437	\$210,220	-35%	1%
	11480 Industrial Education A		\$0	\$1,000	n/a	n/a
	11520 Area School Participation	\$2,438,393	\$3,538,113	\$3,481,639	43%	-2%
	11620 Middle/Junior High		\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$50,998	\$73,465	\$56,072	10%	-24%
	12150 High Ability Students		\$0	\$0	n/a	-100%
	12210 Mild Mental Handicap	\$2,460,477	\$7,681,432	\$7,824,587	218%	2%
	12220 Moderate Mental Handicap	\$848,864	\$1,274,530	\$1,260,505	48%	-1%
	12230 Mental Handicap	\$440,100	\$2,282,447	\$1,791,697	307%	-22%
	12310 Orthopedic Impairment	\$290,869	\$693,906	\$824,495	183%	19%
	12320 Multiple Handicap	\$198,089	\$80,709	\$97,324	-51%	21%
	12330 Visual Impairment	\$62,852	\$144,300	\$169,853	170%	18%
	12340 Hearing Impairment	\$729,436	\$529,467	\$663,058	-9%	25%
	12350 Homebound	\$405,715	\$486,535	\$473,247	17%	-3%
	12410 Emotional Handicap - Full Time	\$621,160	\$608,977	\$740,617	19%	22%
	12520 Compensatory	\$182,279	\$1,241,240	\$1,354,157	> 500%	9%
	12610 Learning Disability - Full Time	\$1,934,256	\$1,438,060	\$1,673,542	-13%	16%
	12710 Equal Opportunity At Risk	\$1,648,074	\$2,251,274	\$2,305,554	40%	2%
	12810 Special Education Preschool	\$1,107,776	\$1,401,305	\$1,364,915	23%	-3%
	12900 Other Special Programs	\$467,662	\$1,983,729	\$1,756,787	276%	-11%
	13600 Special Interest Programs	\$149,564	\$238,844	\$261,289	75%	9%
	13900 Other Adult/Continuing Ed Programs	\$1,929,996	\$2,027,097	\$2,120,501	10%	5%
	14100 Elementary	\$797,808	\$869,223	\$635,381	-20%	-27%
	14200 Middle/Junior High	\$325,743	\$66,161	\$30,547	-91%	-54%
	14300 High School	\$544,492	\$91,788	\$14,757	-97%	-84%
	16100 Remediation Testing	\$1,515,617	\$1,249,979	\$1,573,426	4%	26%
	21520 Speech Pathology Services	\$975,968	\$1,216,585	\$1,406,627	44%	16%
	21530 Audiology Services	\$83,941	\$113,328	\$107,522	28%	-5%
	21590 Other Speech Pathology/Audiology Services	\$20,379	\$0	\$0	-100%	n/a
	22210 Service Area Direction	\$59,227	\$57,071	\$38,628	-35%	-32%
	22220 School Library	\$1,967,342	\$1,859,802	\$1,919,941	-2%	3%
	22230 Audiovisual	\$58,040	\$153,408	\$85,787	48%	-44%

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Fort Wayne Community Schools (0235)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	22250 Computer Assisted Instruction Services	\$1,687,349	\$3,321,135	\$2,917,983	73%	-12%
	22290 Other Education Media Services	\$284,521	\$280,012	\$273,363	-4%	-2%
	24100 Office of the Principal Services	\$8,132,369	\$10,803,757	\$11,172,772	37%	3%
	25820 Textbooks and Repairs	\$3,595,044	\$3,140,059	\$1,479,540	-59%	-53%
	26497 Teachers Retirement Fund	\$3,028,821	\$5,903,749	\$6,300,300	108%	7%
Student Academic Achievement Total		\$108,087,161	\$143,686,616	\$144,591,288	34%	1%
Student Instructional Support						
	21110 Service Area Direction	\$183,307	\$277,018	\$255,008	39%	-8%
	21120 Attendance Services	\$1,370	\$2,125	\$1,963	43%	-8%
	21140 Pupil Accounting	\$2,442	\$70,824	\$65,424	> 500%	-8%
	21190 Other Attendance/Social Work Services	\$629,761	\$1,038,082	\$929,884	48%	-10%
	21220 Counseling Services	\$2,516,476	\$3,295,906	\$3,316,399	32%	1%
	21310 Service Area Direction	\$39,511	\$58,419	\$61,924	57%	6%
	21320 Medical Services	\$500	\$921	\$1,200	140%	30%
	21340 Nurse Services	\$283,725	\$504,770	\$554,148	95%	10%
	21390 Other Health Services	\$9,083	\$30,281	\$26,161	188%	-14%
	21410 Service Area Direction	\$100,591	\$104,052	\$105,731	5%	2%
	21420 Psychological Testing	\$704,839	\$1,079,087	\$993,299	41%	-8%
	21610 Service Area Direction	\$130,240	\$216,612	\$225,278	73%	4%
	22120 Instruction & Curriculum Development	\$4,806,621	\$7,737,628	\$8,251,408	72%	7%
	22190 Instructional Staff Training Services - Other	\$166,219	\$635,006	\$768,981	363%	21%
	23110 Service Area Direction	\$35,634	\$63,966	\$55,718	56%	-13%
	23120 Service Area Assistants	\$6,420	\$5,597	\$5,747	-10%	3%
	23190 Other Governing Body Services	\$18,953	\$38,413	\$44,500	135%	16%
	23210 Office of the Superintendent	\$571,427	\$680,080	\$715,956	25%	5%
	23220 Community Relations	\$116,287	\$124,162	\$204,274	76%	65%
	26410 Service Area Direction	\$132,891	\$63,685	\$103,114	-22%	62%
	26420 Employment and Placement	\$159,076	\$518,072	\$518,788	226%	0%
	26430 Staff Accounting Services	\$327,180	\$377,413	\$433,938	33%	15%
	26450 Health Services	\$47,721	\$19,899	\$25,698	-46%	29%
	26710 Technology Support and Maintenance	\$0	\$2,045,893	\$2,122,531	n/a	4%
Student Instructional Support Total		\$10,990,273	\$18,987,912	\$19,787,070	80%	4%
Overhead and Operational						
	23150 Legal Services	\$271,089	\$433,301	\$386,973	43%	-11%
	23160 Promotion Expenses	\$12,152	\$9,332	\$5,307	-56%	-43%
	23230 Staff Relations and Negotiations	\$218,915	\$143,761	\$151,873	-31%	6%
	25110 Office of the Business Manager	\$237,327	\$205,963	\$210,120	-11%	2%
	25210 Service Area Direction	\$100,906	\$120,572	\$122,594	21%	2%
	25220 Budgeting	\$62,406	\$84,972	\$85,811	38%	1%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Fort Wayne Community Schools (0235)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25230 Receiving and Disbursing Funds	\$53,337	\$81,811	\$77,848	46%	-5%
	25240 Payroll Services	\$170,278	\$191,565	\$196,620	15%	3%
	25250 Financial Accounting	\$180,665	\$173,862	\$176,474	-2%	2%
	25260 Internal Auditing	\$0	\$51,037	\$51,928	n/a	2%
	25270 Property Accounting	\$54,664	\$68,160	\$67,891	24%	0%
	25291 Refund of Revenue	\$100,750	-\$445,772	\$368,653	266%	n/a
	25292 Petty Cash	\$0	\$0	\$0	n/a	n/a
	25353 Skilled Craft Employees	\$457,916	\$971,310	\$1,025,080	124%	6%
	25360 Rent of Buildings & Equipment	\$12,986	\$537,905	\$287,824	> 500%	-46%
	25410 Service Area Direction	\$73,277	\$7,460	\$6,234	-91%	-16%
	25420 Maintenance of Buildings	\$11,613,562	\$15,081,269	\$15,140,565	30%	0%
	25430 Maintenance of Grounds	\$408,721	\$466,526	\$464,620	14%	0%
	25440 Maintenance of Equipment	\$1,184,315	\$338,599	\$335,408	-72%	-1%
	25450 Vehicle Maintenance (other than buses)	\$165,028	\$217,717	\$172,342	4%	-21%
	25460 Security Services	\$465,345	\$871,297	\$703,987	51%	-19%
	25470 Insurance (other than buses)	\$338,365	\$1,209,478	\$945,362	179%	-22%
	25490 Other Operating/Maintenance of Plant	\$167,611	\$94,481	\$77,658	-54%	-18%
	25510 Service Area Direction	\$1,336,993	\$1,398,333	\$1,460,004	9%	4%
	25520 Vehicle Operation	\$4,403,048	\$5,685,865	\$5,768,027	31%	1%
	25530 Monitoring Services	\$221,746	\$0	\$0	-100%	n/a
	25540 Vehicle Servicing and Maintenance	\$2,020,979	\$2,819,067	\$2,755,578	36%	-2%
	25550 Purchase of School Buses	\$1,895,113	\$2,097,501	\$2,001,345	6%	-5%
	25560 Insurance on Buses	\$119,838	\$405,194	\$316,299	164%	-22%
	25570 Insurance on Pupils	\$0	\$128,332	\$145,333	n/a	13%
	25580 Contracted Transportation Services	\$141,623	\$9,950	\$4,485	-97%	-55%
	25590 Other Pupil Transportation Services	\$498,864	\$757,950	\$257,200	-48%	-66%
	25610 Service Area Direction	\$348,577	\$506,328	\$527,195	51%	4%
	25620 Food Preparation and Dispensing	\$3,393,130	\$4,318,525	\$4,874,079	44%	13%
	25630 Food Delivery	\$124,347	\$177,170	\$181,544	46%	2%
	25640 Food Purchases	\$3,916,738	\$5,096,499	\$5,405,058	38%	6%
	25690 Other Food Services	\$27,273	\$36,367	\$53,896	98%	48%
	25710 Service Area Direction	\$92,881	\$121,835	\$181,607	96%	49%
	25720 Purchasing	\$1,517,110	\$1,227,850	\$1,182,098	-22%	-4%
	25730 Warehousing and Distributing	-\$261,461	\$345,508	\$352,412	n/a	2%
	25740 Printing, Publishing and Duplicating	\$198,214	\$377,479	\$389,931	97%	3%
	25940 Settlements	\$30,103	\$16,112	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$3,226	\$8,924	\$0	-100%	-100%
	26300 Information Services	\$34,704	\$19,609	\$45,231	30%	131%
	26495 Official Bonds	\$16,887	\$14,824	\$15,768	-7%	6%
	26499 Other	\$29,500	\$20,000	\$20,000	-32%	0%
	26600 Data Processing	\$1,004,736	\$2,161,661	\$2,549,954	154%	18%
	29000 Support Services - Other	\$2,053	\$0	\$0	-100%	n/a

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Fort Wayne Community Schools (0235)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	31000 Direction of Community Services	\$152,398	\$145,476	\$92,263	-39%	-37%
	34000 Athletic Coaches	\$591,106	\$635,032	\$627,232	6%	-1%
	39100 High School Band Uniforms	\$50,300	\$35,523	\$0	-100%	-100%
	39200 Contributions to Historical Societies	\$25,000	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$13,080	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$0	\$12,746	\$212,243	n/a	> 500%
	49200 Scholarships	\$0	\$0	\$24,065	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$801,367	\$360,140	\$0	-100%	-100%
Overhead and Operational Total		\$39,099,089	\$49,854,405	\$50,504,020	29%	1%
Nonoperational						
	25310 Service Area Direction	\$42,504	\$122,879	\$129,436	205%	5%
	25320 Land Acquisition and Development	\$159,774	\$649,342	\$332,555	108%	-49%
	25330 Professional Services	\$186,150	\$636,840	\$668,937	259%	5%
	25350 Building Acquisition/Construction/Improvement	\$11,051,174	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$5,165	\$14,588,997	\$14,038,556	> 500%	-4%
	25355 Sports Facilities	\$0	\$126,640	\$685,153	n/a	441%
	25370 Purchase of Moveable Equipment	\$35,571	\$0	\$39,873	12%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$3,090,909	\$1,612,577	\$1,925,635	-38%	19%
	25390 Other Facilities Acquisition & Construction	\$422,805	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$1,205,000	\$1,665,000	n/a	38%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$340,660	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$2,268,925	\$2,218,735	n/a	-2%
	53100 Buildings, LEASE RENTAL	\$3,261,355	\$7,884,744	\$8,528,106	161%	8%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$1,713,436	\$3,281,558	\$3,935,634	130%	20%
Nonoperational Total		\$19,968,842	\$32,377,500	\$34,508,280	73%	7%
prorated						
	26491 PERF	\$3,299,298	\$3,775,613	\$3,956,138	20%	5%
	26492 Social Security	\$9,023,605	\$11,347,153	\$11,348,689	26%	0%
	26493 Workmen's Compensation	\$1,166,321	\$901,461	\$796,782	-32%	-12%
	26494 Group Insurance	\$23,685,772	\$66,962,323	\$72,123,862	205%	8%
	26496 Unemployment Compensation	\$34,045	\$109,849	\$125,859	270%	15%
	26498 Severance/Early Retirement Pay	\$1,423,642	\$991,722	\$1,035,344	-27%	4%
prorated Total		\$38,632,683	\$84,088,121	\$89,386,674	131%	6%
Not Categorized						
	39000 Other Community Services	\$133,873	\$155,929	\$98,286	-27%	-37%
Not Categorized Total		\$133,873	\$155,929	\$98,286	-27%	-37%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Fort Wayne Community Schools (0235)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
		FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
1006 Category									
Student Academic Achievement		\$136,706,468	\$206,786,301	\$211,661,558	55%	2%	63.0%	62.8%	62.5%
Student Instructional Support		\$13,508,994	\$25,472,005	\$26,857,431	99%	5%	6.2%	7.7%	7.9%
Overhead and Operational Nonoperational		\$46,350,898	\$64,191,699	\$65,595,859	42%	2%	21.4%	19.5%	19.4%
Not Categorized		\$20,211,689	\$32,544,550	\$34,662,483	71%	7%	9.3%	9.9%	10.2%
Not Categorized		\$133,873	\$155,929	\$98,286					
Grand Total		\$216,911,923	\$329,150,483	\$338,875,618	56%	3%			
		FY1997	FY2006	FY2007					
Student Instructional Expenditures (Academic Achievement plus Support)		69.3%	70.6%	70.4%					